

Mail or Bring With Remittance to:
Miscellaneous Tax Section
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Web Address: <http://www.state.ar.us/dfa>

STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
REVENUE DIVISION
OFFICE OF EXCISE TAX ADMINISTRATION

PROMOTION NUMBER: _____

MONTHLY ASSESSMENT FOR CATFISH PROMOTION

BUSINESS NAME: _____ Report for the Month of: _____
ADDRESS: _____
CITY: _____ STATE _____ ZIP: _____ BUSINESS PHONE: (____) _____ - _____
CONTACT PERSON: _____ FAX NUMBER: (____) _____ - _____

INSTRUCTIONS

Arkansas Code §2-9-101 et. seq.
HISTORY, Acts 1999, No. 790

- (a) The assessment imposed and levied by this act shall be collected by the Director of the Department of Finance and Administration from each seller of catfish feed, who shall add the assessment to the purchase price of catfish feed sold in this state to commercial catfish producers.
- (b) The amount of the assessment shall be set by the Arkansas Catfish Promotion Board, such rate of assessment is not to exceed five dollars (\$5.00) per ton of catfish feed sold.
- (c) Each seller of catfish feed, when remitting assessments collected to the director, may deduct not more than one percent (1%) of the gross amount of the assessment to cover the cost of compliance. The present assessment was set at one dollar (\$1.00) per ton.
- (d) Any seller who fails to file a report, collect assessments, or remit any assessment when due shall pay a penalty not to exceed five percent (5%) of the amount of the assessment that should have been collected or remitted, plus an additional penalty not to exceed one percent (1%) of the amount of the assessment that should have been collected or remitted for each month of delay, or fraction thereof, after the first month the report was required to be filed or the assessment became due.
- (e) Any person required to pay the assessment provided for in this chapter who refuses to allow full inspection of the premises or any books, records, or other documents related to the liability of the person for the assessment imposed, or who shall hinder or in any way delay or prevent the inspection, shall be guilty of a misdemeanor punishable by a fine not exceeding five hundred dollars (\$500.00).
- (f) Every person required to pay the assessment provided for in this chapter shall keep a complete and accurate record of all catfish feed handled by him. The records shall be in such form and contain other information as the Arkansas Catfish Promotion Board shall prescribe by rule or regulation. The records shall be preserved for a period of two (2) years and shall be offered for inspection at any time upon written demand by the Director of the Department of Finance and Administration or his authorized agent or representative.

TONS OF COMMERCIAL CATFISH FEED SOLD _____

NET RATE OF ASSESSMENT

\$.99

(Net Rate of Assessment represents the gross assessment less the one percent (1%) cost of compliance, item c. above)

AMOUNT OF ASSESSMENT DUE \$ _____

(MULTIPLY THE NUMBER OF TONS BY THE RATE OF ASSESSMENT)

PENALTY FOR FAILURE TO FILE OR REMIT WHEN DUE \$ _____

(MULTIPLY AMOUNT OF ASSESSMENT DUE BY 5% IF PENALTY IS APPLICABLE)

ADDITIONAL PENALTY FOR LATE REPORTING \$ _____

(MULTIPLY NUMBER OF MONTHS LATE BY .01 & AMOUNT OF ASSESSMENT)

TOTAL AMOUNT TO BE REMITTED \$ _____

NOTE:

**ALL CHECKS SHOULD BE MADE PAYABLE TO THE
DEPARTMENT OF FINANCE AND ADMINISTRATION**

===== CHECK NUMBER _____

I DECLARE UNDER PENALTY FOR FILING A FALSE RETURN THAT THIS REPORT (INCLUDING ANY ATTACHMENTS) HAS BEEN EXAMINED BY ME AND ALL TOTAL VERIFIED AND IS A TRUE, CORRECT AND COMPLETE REPORT OF TAX DUE.

SIGNATURE: _____ **DATE** _____

TITLE OR POSITION _____

() Check here should you need additional reporting forms